



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 5 2002

The New Audit Documentation Requirements: SAS No. 96

Working papers, which often consist of electronic files and have been renamed “audit documentation,” are the subject of new guidance from the Auditing Standards Board (ASB) of the American Institute of CPAs (AICPA).

Issued in January 2002, Statement on Auditing Standards (SAS) No. 96, *Audit Documentation*, provides general guidance on the nature and extent of documentation necessary to support an auditor’s report and specific documentation guidance for several other SASs.

Effective for audits of financial statements for periods beginning on or after May 15, 2002, SAS No. 96 supersedes SAS No. 41, *Working Papers*.

SAS No. 96 reaffirms the objectives in SAS No. 41 that audit documentation serves mainly to provide the “principal support for the auditor’s report,” and to help an auditor conduct and supervise an audit.

Because it is not feasible for auditors to document all the evidence they obtain and conclusions they reach on an engagement, the ASB carried forward a SAS No. 41 footnote that stated there is no intention to imply the auditor would be precluded from supporting his or her report by other means “in addition to [audit documentation].”

This enables auditors, when necessary, to supplement or clarify information in the audit documentation, which itself must meet all the new statement’s requirements.

A CPA firm may want to use audit

documentation for purposes other than those stated in SAS No. 96.

For example, the firm may choose to examine audit documentation to determine whether an engagement complied with the firm’s quality control policies and procedures. Also, certain third parties may want to use the documentation for other purposes.

However, given the overall objective of a GAAS audit—to express an opinion on the fairness with which the financial statements present, in all material respects, the financial position, results of operations, and cash flows in conformity with GAAP—the ASB developed guidance that would satisfy the needs of those parties involved in the performance, supervision, and review of the audit.

Under the new guidance, the documentation should be sufficient to enable engagement team members with supervision and review responsibilities to understand the evidence obtained and the nature, timing, extent and results of auditing procedures performed; and indicate the engagement team member(s) “who performed and reviewed the work.”

For the purposes of these requirements, the ASB intended that auditors consider any applicable second-partner reviewer a member of the engagement team.

SAS No. 96 introduces factors the auditor must consider in determining the nature and extent of documentation for a particular audit area or procedure.

Although the auditor exercises professional judgment in making this determination, he or she must take into account each of the factors, which are

- Risk of material misstatement associated with the assertion or with the account or class of transactions;
- Extent of judgment the auditor exercises in performing the work and evaluating the results;
- Nature of the auditing procedure;
- Significance, to the assertion being tested, of the evidence the auditor obtains;
- Nature and extent of exceptions the auditor identifies; and
- The need to document a conclusion or the basis for a conclusion not evident from the documentation of the work the auditor performed.

SAS No. 96
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Disciplinary Actions

William Patrick Farrell, #23620
Cary, NC 03/22/02

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23620 as a Certified Public Accountant.
2. In March of 2001, Board staff received a complaint from Complainant stating that Respondent had failed to return client records upon demand.
3. Board staff sent a letter dated April 4, 2001, to Respondent's last known business address requesting that Respondent reply to the allegations.
4. Receiving no response, Board staff sent a second letter dated April 26, 2001, to Respondent's last known business address by certified/return receipt mail requesting that Respondent reply to the allegations and that Respondent explain his failure to respond to the April 4, 2001, letter.
5. In a letter dated April 30, 2001, Respondent stated that in March of 2001 he had faxed the requested depreciation schedule to Complainant and that Respondent had no knowledge of what happened to the fax on Complainant's "end."
6. In this letter, Respondent also stated that he had not responded to the Board April 4, 2001, letter "... because I was not going to have my tax season interrupted again by Complainant or his complaints. I was too busy."
7. Respondent further stated that if Complainant withdrew his complaint and apologized for the situation or if Complainant paid Respondent \$75.00, Respondent would then again send Complainant the requested depreciation schedule.
8. Subsequently the Board's Professional Standards Committee reviewed a redacted version (Respondent's name

was removed) of the information pertaining to this matter, and instructed the Board staff to close the matter without prejudice upon the conditions that Respondent receive a Letter of Warning regarding his firm's policies on returning client records, and that Respondent provide the Complainant with all client records including the depreciation schedule within fifteen (15) days. The Board staff issued the Letter of Warning and demand regarding client records on June 1, 2001.

9. In a reply dated July 14, 2001, Respondent denied that he had failed to cooperate with a Board inquiry but that the first letter had come "in the middle of the busiest time of the year for any CPA office." Despite his earlier claim that he had received "threatening messages" from the Complainant during this time, Respondent also stated that he assumed that the Complainant had the depreciation schedule since Respondent had not heard any more from him since faxing the depreciation schedule in March of 2001.

10. In this letter, Respondent also requested that the Letter of Warning be removed from his Board records.

11. Respondent states that, upon receipt of the Board's June 1, 2001, letter, he tried several times to fax the depreciation schedule to the Complainant but it failed to go through. Respondent states that he then called Complainant's spouse's office and left a message for the Complainant's spouse that the Complainant's spouse could pick up the depreciation schedule at Respondent's office.

12. In response to inquiries from Board staff, the Complainant has confirmed that Respondent continued to refuse to provide the requested depreciation schedule. The Complainant has informed the Board that, since requested depreciation schedule was not provided, Complainant engaged another CPA to recreate those records.

13. Respondent contends that the seventy-five dollar (\$75) charge was for answering the Complainant's questions

which Respondent contends required him to pull the Complainant's file a total of five (5) times.

14. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's conduct as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0206, 8N .0212, and 8N .0305.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Edward J. Logue, Jr., #13104
Pasadena, CA 03/22/02

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 13104 as a Certified Public Accountant.

2. In December of 2000, the Board approved Respondent's request that his North Carolina license be placed on inactive status.

3. Based upon Respondent's representation that he was inactive and as a

result of the grant of his request for inactive status, Board staff informed the North Carolina Secretary of State's office that the Articles of Incorporation for Respondent's firm, Ed Logue, CPA, CFP, P.A., should be suspended.

4. Sometime in late 2000, Respondent sold his CPA practice to Raymond A. Dunn, II, of Liberty Tax Service. Respondent has informed the Board that Trey Middleton (Mr. Middleton) purchased the firm as a franchise from Liberty Tax Service.

5. Despite the sale to Liberty Tax Service, Respondent drafted a letter to be sent to clients which introduced Mr. Middleton as the new owner of Respondent's firm. In this letter, Respondent states that he has "transferred" each client's "tax records to Trey and feel very confident that he will do an excellent job" for the client.

6. Despite the sale of Respondent's firm to a non-CPA, representatives of the firm continued to make unauthorized use of and reference to the CPA title in connection with the services of the new firm.

7. The Board obtained a "Notice of Apparent Violation and Demand to Cease and Desist" from Mr. Middleton demanding that both Mr. Middleton and The Accounting Store immediately cease and desist from use of or reference to the CPA title.

9. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's release of client in-

formation to Liberty Tax Service or to Mr. Middleton without prior permission of the client represents violation of NCGS 93-12(9)e and 21 NCAC 8N .0203(a) and 8N .0205(a).

3. Respondent's failure to ensure that the buyer did not continue to illegally use or trade upon the CPA title is a violation of NCGS 93-12(9)e and 21 NCAC 8N .0202(b)(2) and (b)(9).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's inactive certificate is suspended for at least one year.
2. If Respondent returns his suspended certificate within fifteen (15) days of the receipt of this Order, Respondent can, after one (1) year, apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504.
3. If Respondent returns his suspended certificate in excess of fifteen (15) days of the receipt of this Order, Respondent can, after one (1) year plus the number of days that his certificate is late in being returned, apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits (on forms provided by Board),
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504, and
 - e. Consent Order requiring payment of at least \$100.00 in administrative costs.

Board Meetings

Monday, June 24

Tuesday, July 23*

Friday, August 16*

Monday, September 23

Friday, October 18

Monday, November 18

Tuesday, December 17

Meetings of the Board are open to the public except when, pursuant to State law, some portions of the meetings are closed to the public. Unless otherwise noted, meetings are held at the Board's office in Raleigh.

*New date

Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees should mail or fax the change(s) to Alice Steckenrider. Changes may also be e-mailed to (alicegst@bellsouth.net).

CPA firms should mail or fax the change(s) to Lynn Wyatt. Changes may also be e-mailed to (lynnwyat@bellsouth.net).

Exam candidates should mail or fax the change(s) to the Examinations staff. Changes may also be e-mailed to (pwelliot@bellsouth.net) or (jmacombe@bellsouth.net).

Comments? Questions?

Do you have questions or comments about items published in the *Activity Review*?

If so, please contact Lisa R. Hearne, Communications Manager, by telephone at (919) 733-4208 or by e-mail at (lhearn@bellsouth.net).

SAS No. 96

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SAS No. 96 includes two requirements dealing with certain types of audit evidence. The ASB developed these in response to comments practitioners involved in the peer review process made about the quality of audit documentation and to the concerns of the Panel on Audit Effectiveness.

One requirement is that the documentation must include abstracts or copies of significant contracts or agreements the auditor examined to evaluate the accounting for significant transactions.

The other is that audit documentation for tests of operating effectiveness of controls and substantive tests of details involving inspection of documents or confirmation should include an identification of the items tested.

How the auditor identifies the tested items depends on how he or she selected them.

For example, if the auditor selected from a particular accounting record all items meeting certain criteria (for instance, items that are over a specified dollar amount), he or she can simply identify that record and those criteria.

In other situations—for example, when an auditor uses statistical sampling—the documentation may need to include identifying characteristics (such as the specific invoice numbers) of the selected items.

The key question auditors should ask themselves is whether another auditor on the engagement team would be able to identify—by reviewing the audit program and related documentation—the particular items the original auditor selected for testing.

The ASB considered it impractical to develop specific documentation guidance for substantive tests of details that involve procedures other than inspection of documents and confirmation. This is because auditors can use these other types of procedures, such as observation, for a variety of purposes and can execute them in a number of different ways.

Other standards, laws and regulations also may include specific docu-

mentation requirements applicable to an engagement. Auditors therefore will need to consider them in addition to the ones in SAS No. 96.

Some, such as the ones in *Government Auditing Standards* (also known as the yellow book), may be more rigorous than the requirements in SAS No. 96.

SAS No. 96 requires the auditor to document certain audit findings or issues he or she considers significant—an existing best practice among firms of many sizes.

Generally, these findings or issues are so important that they would affect the auditor's report if not resolved. They include the following:

- Matters that are significant and involve issues regarding the appropriate selection, application and consistency of accounting principles pertaining to the financial statements, including related disclosures. Such matters often relate to accounting for complex or unusual transactions or to estimates and uncertainties and any applicable management assumptions.
- Results of auditing procedures that indicate the financial statements or disclosures could be materially misstated or that the auditing procedures need to be significantly modified.
- Circumstances that cause the auditor significant difficulty in applying auditing procedures he or she considers necessary.
- Other findings that could result in modification of the auditor's report.

SAS No. 96 stresses that the auditor owns the audit documentation. It also requires an auditor to adopt reasonable procedures to retain such documentation long enough “to meet the needs of his or her practice and to satisfy any applicable legal or regulatory requirements for records retention.”

Because laws and regulations vary by jurisdiction and the nature of the engagement, SAS No. 96 does not say how long the retention period should be. It simply requires the auditor to adopt procedures that enable him or her to gain access to the documentation throughout that period.

One way for auditors to accomplish this is by creating a policy to

maintain electronic documentation in a format that ensures its compatibility with newer versions of audit software or by retaining older versions of such software and, if necessary, the hardware on which it runs.

SAS No. 96 includes amendments that add documentation requirements to three other statements: SAS No. 47, *Audit Risk and Materiality in Conducting an Audit*, SAS No. 56, *Analytical Procedures*, and SAS No. 59, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern*.

The amended SAS No. 47 requires an auditor to document the nature and effect of aggregated misstatements and his or her conclusion as to whether they cause the financial statements to be materially misstated.

This facilitates compliance with the requirement in SAS No. 89, *Audit Adjustments*, that a summary of uncorrected financial statement misstatements aggregated by the auditor be included in or attached to management's written representation regarding its belief that the uncorrected misstatements are immaterial, both individually and in the aggregate.

The amendment to SAS No. 56 requires auditors to document certain aspects of substantive analytical procedures they perform as a principal audit test of a significant financial statement assertion. Three requirements apply.

First, auditors now must document the factors they considered in developing the expectation for a particular analytical procedure. They also have to document the expectation if it is not apparent from the documentation of the work they performed.

To illustrate this requirement, assume that auditors perform a substantive test of sales and accounts receivable by developing an expectation of the number of days' sales in accounts receivable based on relationships in prior years. The documentation should include the number of—or range of—days' sales expected for the current year and the factors, such as current economic conditions, considered in developing this expectation.

The other two requirements of the amended SAS No. 56 will oblige audi-

tors to document the results of their comparison of the expectation with the recorded amounts or the ratios the auditors develop from those amounts; and any additional auditing procedures they perform in response to significant unexpected differences arising from analytical procedures and those additional auditing procedures' results.

These requirements add more structure to situations in which analytical procedures provide substantial evidence about a significant balance or class of transactions.

This amendment to SAS No. 56 applies only to substantive analytical procedures that an auditor performs as a principal audit test of a significant financial statement assertion. For all other analytical procedures, auditors should refer to the general documentation guidance in SAS No. 96.

The Panel on Audit Effectiveness called for improvement in the documentation of the auditor's consider-

ation of an entity's ability to continue as a going concern, especially as it relates to his or her evaluation of prospective financial information that is significant to management plans.

SAS No. 96's amendment to SAS No. 59 addresses the panel's recommendation and requires the auditor to document the conditions or events that led him or her to believe there is substantial doubt about the entity's ability to continue as a going concern; the work performed in connection with the auditor's evaluation of management's plans; the auditor's conclusion as to whether substantial doubt remains about the entity's ability to continue as a going concern for a reasonable period of time; and the consideration and effect of that conclusion on the financial statements, disclosures and the audit report.

SAS No. 96 provides overall documentation requirements for GAAS audits. The ASB will use the statement's

documentation concepts and guidance when developing more specific requirements in future SASs.

Because some of the content in SAS No. 96 is relevant to practitioners performing attest engagements, the ASB issued Statement on Standards for Attestation Engagements (SSAE) No. 11, *Attest Documentation*, which incorporates SAS No. 96's concepts and terminology and consolidates all documentation guidance in the attestation standards.

SSAE No. 11 is effective for attest engagements when the subject matter or assertion is as of, or for a period ending on or after, December 15, 2002, with earlier application permitted.

Reprinted from "The New Audit Documentation Requirements," by Ray Whittington and Gretchen Fischbach published in the *Journal of Accountancy*, April 2002.

Certificates Issued

The following certificate applications were approved by the Board at its April 18, 2002, meeting:

Jenna Angelo
Laura Kelley Arthur
William O. Bailes
Deborah Hoadley Balduff
Gerald Balonis
Henry Clay Beck
Kermit Killian Bolick
George Thomas Bolton, III
Jeffrey R. Boyle
Rachel A. Brassine
Tara Frohn Brittain
Melanie Brueck
Miguel Angel Castillo
Deborah Ann Charles
Xiaojing Chen
Lawrence Ray Crews
Terry E. Dail
Douglas A. Dreher
Dwayne Leland Eanes
Robert Edley
Donna Roach Edmonds
David N. Elder
Eric Lance Eubanks
Susan Lynn Evans
Lee F. Fritts
John Randall Funk

David L. Garriques
Marcene Marie Graves
Roberta Bittner Grider
Steven L. Haenchen
Alexander Bruch Harding
Stephen D. Harrell
Vance Alan Harritan
Norman Dwight Hash
James C. Hedstrom
Mark Stephen Helms
Linda L. Henderson
Duncan Broughton Hilburn
James Earle Hinton
Gladys Latonya Johnson
Wilmot Carlyle Jones, III
Jeffrey Joseph Kantor
Gregory Scott Kirkland
Laura Germaine Lancaster
Grant E. Leister
Cathy Weaver Liles
Christopher Mangin, Jr.
Dexter K. Manning
Heather Cudd Martin
Peter Michael Messana
Theresa Spring Meza
Phillip Ezra Mills, III

Litsa Nicole Mitropoulos
Gail Nadia Moore
Joseph R. Munday
Eric Menton Padgett
Stephen Gillette Perkins
Christopher Michael Pierce
John Stephen Quinn
Lawrence Joseph Redler
Pressley Ausdon Ridgill, Jr.
Tiffany Marie Sams
Heather Lea Schonfeldt
John Lewis Seabrook, III
Michael Neal Shelton
Angela Lynn Shipley
Robin Moore Sikes
David Philip Sirois
Charles Seifert Smith
Jennifer Ann Smith
Michelle Lynn Sosnowski
Patricia Jane Spinella
Heather L. Spreeman
John W. Stewart
Stephen Marcus Strader
Hannalie Trautman
Jodi L. Watterson
Jackie H. White
Everett O. Winn

Disciplinary Action

James F. Young, #26986
James Young CPA, P.L.L.C.
Charlotte, NC 03/22/02

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent James F. Young (hereafter "Respondent") is the holder of North Carolina certificate number 26986 as a Certified Public Accountant.
2. Respondent James Young CPA, P.L.L.C. (hereafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
3. In September of 1999, Respondent registered Respondent firm with the Board as a professional limited liability company with one office location.

4. Respondent subsequently disseminated brochures which indicated that Respondent firm had three (3) office locations.

5. Respondent advertised two (2) unregistered office locations in connection with a non-CPA firm in a check-cashing business in offering to prepare and preparing tax returns.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Caro-

lina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8K .0104(d)(2), 8N .0202(a), and 8N .0306(a).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall immediately close or register any unregistered firm locations.
3. Respondent shall take all steps necessary to ensure that his firm ceases and desists from participation in any and all misleading or confusing advertising in conjunction with non-CPA businesses.

Tired of Junk E-mail?

Do you receive lots of junk e-mail messages ("spam")? The Federal Trade Commission (FTC) offers the following tips for reducing the amount of unwanted commercial e-mail you receive:

- Don't display your e-mail address in public, including newsgroup postings, chat rooms, web sites, or in an online service's membership directory.
- Check the privacy policy when you submit your address to a web site. See if the policy allows the company to sell your address. You may want to opt out of this provision or not submit your address at all to web sites that won't protect your e-mail address.
- Read the entire form before you transmit personal information through a web site. Some web sites allow you to opt out of receiving email from their "partners" - but you may have to uncheck a preselected box to opt out.

- Use a unique e-mail address. Spammers use "dictionary attacks" to sort through possible name combinations hoping to find a valid address. Thus, a common name such as jdoe may get more spam than a more unique name like jd51x02oe.
- Use an e-mail filter. Check your e-mail account to see if it provides a tool to filter out potential spam or a way to channel spam into a bulk e-mail folder.
- Report the spam to the FTC. Forward a copy of unwanted messages to uce@ftc.gov. The FTC uses the unsolicited e-mails stored in this database to pursue law enforcement actions against people who send spam or deceptive e-mail.
- Forward a copy of the spam to your ISP's abuse desk and the spammer's ISP's abuse desk. By doing this, you can let the ISPs know about the spam problem on their systems and help them stop the spammer from continuing to abuse the system.

Reclassifications

Reissuance

Harold Claude Reid, #10154

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

04/18/02

Bobby Eugene Combs,
Statesville, NC

Millard Pratt,
Norfolk, VA

Curtis Toms, Jr.,
Raleigh, NC

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

04/02/02	Victoria Plaster Warren	Bristol, TN
04/02/02	Thomas Bruce Brown	Pittsboro, NC
04/02/02	Jack C. Robinson	Greenville, SC
04/02/02	Misty McMullen Glass	Montgomery, AL
04/04/02	Michael Ruel Johnson	Marietta, GA
04/04/02	Ernest Lee Puschaver	Bonita Springs, FL
04/04/02	Ocie Kyle Hogan, III	Asheboro, NC
04/04/02	Amy Allen Lewis	Jamestown, NC
04/04/02	Samuel Leigh Burke	Midlothian, VA
04/04/02	Robert Joseph Difelice	Vero Beach, FL
04/04/02	Anne Jennings Sanders	High Point, NC
04/10/02	Don Ray Lloyd	N. Myrtle Beach, SC
04/10/02	Elizabeth Ann Staker	Apex, NC
04/11/02	William Albert Brasington	Houston, TX
04/11/02	Annemarie Thomas	Willow Spring, NC
04/12/02	Deborah Queeney Ellis	Castle Rock, CO
04/12/02	Ashley Baker Neale	Mount Pleasant, SC
04/12/02	Warren Martin	McLean, VA
04/16/02	Denise Nichols Perry	Winston-Salem, NC
04/16/02	Mary Mercer Tugwell	Washington, DC
04/16/02	Jennifer Leah Horton	Greensboro, NC
04/17/02	Edgar Raymond Wood, Jr.	Cornelius, NC
04/17/02	Daneil Lee Belongia	Charlotte, NC
04/17/02	Cathy Ruffalo Callahan	Herndon, VA
04/17/02	Amy Elizabeth Read	Charlotte, NC
04/17/02	Julia Elizabeth Guifoyle	Charlotte, NC
04/18/02	Joseph Thomas Jordan, Jr.	Raleigh, NC
04/18/02	Roger Paul Legendre	Belle Mead, NJ
04/18/02	Cathy Elaine Vetter	Raleigh, NC
04/18/02	Renee Brock Daw	Wilson, NC
04/18/02	Jennifer McCall Kennedy	Roanoke, VA
04/18/02	Letitia Fowler Granados	Wake Forest, NC
04/22/02	Roger Gale Simmons	Wilmington, NC
04/22/02	Bryant Lee Deaton	Belmont, NC
04/22/02	Jeffrey Hollister Getz	Easton, CT
04/23/02	Alfred Giannella	Matthews, NC
04/25/02	David Brown Watkins	Cumming, GA
04/29/02	Danny Ray Hines	Greenville, NC
04/29/02	Alan Hunt Duncan	Little Rock, AR
04/29/02	Lori McIlroy Calhoun	Charlotte, NC
04/29/02	Michelle Sigmon Jones	Charlotte, NC
04/30/02	Mary Wyant Stebbins	Williamsburg, VA

Contact the Board

Main Telephone Number

(919) 733-4222

Fax Number

(919) 733-4209

Toll-Free Application Line

1-800-211-7930

Address

1101 Oberlin Road, Suite 104
PO Box 12827
Raleigh, NC 27605

Web Site

<http://www.state.nc.us/cpabd>

Administrative Services

(919) 733-4223

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Communications

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Executive Director

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Licensing

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Licensing (applications)

(919) 733-1422

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alicegst@bellsouth.net

Licensing (firms/SQR/CPE)

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Lynn Wyatt
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Professional Standards

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